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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA

Petitioner,

vs.

CREDIT UNION 1

Respondent.

Case No.

PETITION TO ENFORCE IRS SUMMONS

The United States of America petitions this Court for an order enforcing an Internal Revenue Service summons served on the respondent, Credit Union 1. In support, the United States alleges as follows:

1. Jurisdiction over this matter is conferred upon this Court by 26 U.S.C. §§ 7402(b) and 7604(a) as well as 28 U.S.C. §§ 1340 and 1345.
2. Under 26 U.S.C. 7402(b) and 7604(a), a delegate of the Secretary of Treasury has authorized the United States Attorney for the District of Alaska to bring this proceeding.

3. Credit Union 1 is located at 1941 Abbott Rd, Anchorage, Alaska 99507, and thus resides or may be found within the boundaries of this district.
4. Mathew Norton is a duly commissioned Tax Compliance Officer employed in the Small Business/Self-Employed Division of the IRS and is authorized to issue IRS summonses pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, 26 C.F.R. § 301.7602-1T, and Internal Revenue Service Delegation Order No. 25-1 (formerly Delegation Order 4). Decl. of Norton at ¶ 1.
5. TCO Norton is investigating the tax liabilities of Alhagie Ceesay for the period of December 1, 2018 through January 31, 2023 (the Tax Periods). Decl. of Norton at ¶ 2.
6. TCO Norton sent notice to Ceesay by regular mail on August 31, 2023, informing Ceesay of the investigation. Decl. of Norton at ¶ 3.
7. In furtherance of the investigation and in accordance with 26 U.S.C. § 7602, TCO Norton issued an IRS administrative summons to Credit Union 1 via certified mail on October 27, 2023. The summons directed Credit Union 1 to produce for examination certain books, papers, records, or other data as described in the summons. Decl. of Norton at ¶ 4.
8. Credit Union 1 is believed to be in possession and control of books, records, papers, and other data which are relevant to the above-described investigation of Ceesay. Decl. of Norton at ¶ 13.

9. On November 25, 2023, the date scheduled for compliance with the summons, Credit Union 1 did not produce the books, records, papers, and other data demanded in the IRS summons. Decl. of Norton at ¶ 6.
10. On December 19, 2023, attorney William Moseley, from the Office of Chief Counsel for the IRS, Small Business/Self-Employed Division, issued a “last chance” letter to demanding that Credit Union 1 attend a meeting with TCO Norton and produce the requested documentation on January 15, 2024. Credit Union 1 did not produce the requested documentation or attend the meeting. Credit Union 1’s failure to comply continues to this date. Decl. of Norton at ¶ 7.
11. The books, records, papers, and other data demanded in the summons are not already in possession of the IRS. Decl. of Norton at ¶ 10.
12. All administrative steps as required for issuance and service of the IRS summons have been followed. Decl. of Norton at ¶ 11.
13. No “Justice Department referral,” as that term is described in Section 7602(d)(2) of the Internal Revenue Code, is in effect with respect to Ceesay for the Tax Periods. Decl. of Norton at ¶ 12.
14. In order to obtain enforcement of an IRS summons, the Petitioner must establish that the summons: (1) is issued for a legitimate purpose; (2) seeks information relevant to that purpose; (3) seeks information that is not already within the IRS’s possession; and (4) satisfies all administrative steps required by the Internal Revenue Code. *United States v. Powell*, 379 U.S. 48, 57–58 (1964).

15. In further support of this Petition and incorporated by reference, the United States submits the Declaration of Mathew Norton, and therefore has met the *Powell* factors.

WHEREFORE, the United States respectfully prays:

- A. That this Court enter an order directing the respondent to show cause, if any, why it should not comply with and obey the aforementioned IRS summons and every requirement thereof;
- B. That this Court enter an order directing the respondent to fully obey the subject summons and each requirement thereof, by ordering the attendance, testimony, and production required and called for by the terms of the summons, before TCO Norton or any other proper officer or employee of the IRS at a time and place as may be fixed by TCO Norton or any other proper officer or employee of the IRS;
- C. That the United States recover its costs incurred in maintaining this proceeding; and
- D. That the Court grant such other and further relief as the Court deems proper or justice may require.

RESPECTFULLY SUBMITTED this April 16, 2024, in Anchorage, Alaska.

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United States Attorney

/s/ Noah Roetman
Assistant U.S. Attorney
United States of America